

REPUBLIC OF KENYA



Paper laid
By the Hon Aden Duale
- Leader of Major
on 20/7
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REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND-
LURAMBI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND- LURAMBI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund-Lurambi Constituency set out on pages 4 to 18, which comprise the statement of financial asset and liabilities as at 30 June 2014, and the statement of receipts and payments, the statement of appropriation statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standard (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 9(2) of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards of Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of

accounting policies used and the reasonableness of accounting estimates made by the Fund, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

Stalled Construction of Lurambi CDF Office in Kakamega Town

Included in the Non-Current Assets disclosed is all office building at an amount of Kshs.52,464,576 as at 30 June 2014. The project which commenced in 2008/2009 was last funded in 2011/2012 even though the release of the funds was delayed to 2013/2014. The project stalled with both the external and internal walls erected on both the ground floor and first floors awaiting roofing. The building therefore poses a danger to the environs because the place is bushy and deserted. The project has stalled since 2011 and hence no benefit has been derived from the expenditure amounting to Kshs.52,464,576.00.

Qualified opinion

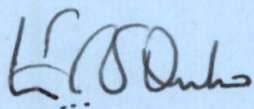
In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements presents fairly, in all material respects, the financial position of Constituencies Development Fund-Lurambi Constituency as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with Constituency Development Fund Act, 2013.

Other Matter

Going Concern Status

The High Court of Kenya in its ruling declared on Petition 71 of 2013 held that the Constituencies Development Fund Act, 2013 establishing the Constituency Development Fund since enactment of the Constitution of Kenya 2010 was unconstitutional rendering the existence of the fund illegal. It is not clear whether legislation providing for the fund will be illegal. It is not clear whether legislation providing for the fund will be in place within the period given by the High court of twelve months for the fund to continue existing.

As a result, the going concern status of the Constituency Development Fund is doubtful.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

20 July 2015

[30TH SEPTEMBER 2014]



CONSTITUENCIES DEVELOPMENT FUND – LURAMBI

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

**Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSAS)**



CONSTITUENCIES DEVELOPMENT FUND – LURAMBI CONSTITUENCY
Reports and Financial Statements
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CONSTITUENCIES DEVELOPMENT FUND - LURAMBI CONSTITUENCY
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The *Constituency's* day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Thomas Ontweka
3.	District Accountant	Chrispinus Mandare

(d) Fiduciary Oversight Arrangements

List of CDFC as gazetted

1. Peter Atana	Chairman
2. Fund Account Manager	Ex-officio member
3. Deputy County Commissioner	member
4. Innocent O. Alwang'a	Member
5. Habib Anyolo	„
6. Neddy Khavakali Murunga	„
7. Maureen Alusa	„
8. Modesta Auka	„
9. Rydon Kadasia	„
10. Peter Khalumi Okwako	„



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(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 2680-50100, Kakamega
Opposite Kakamega State Lodge
Kakamega, Kenya

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: 056-31537
E-mail: cdflurambi@gmail.com

(g) Entity Bankers

Constituency CDF main banker (provide the bank, branch, account number and address)

1. Kenya Commercial Bank
A/C NO 1101945710
Kakamega Branch...

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



CONSTITUENCIES DEVELOPMENT FUND – LURAMBI CONSTITUENCY

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II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

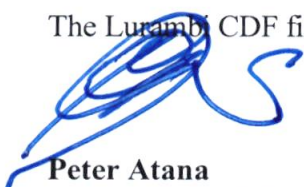
The Fund Account Manager in charge of the Lurambi *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Lurambi *CDF* accepts responsibility for the Lurambi financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Lurambi *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Lurambi *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Lurambi *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Lurambi *CDF* financial statements were approved and signed on 28-8- 2014.


Peter Atana
Chairman - CDFC




Thomas Ontweka
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – LURAMBI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

I. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	146,995,500.50	-
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	247,764.90	xxx
TOTAL RECEIPTS		147,243,265.40	-
PAYMENTS			
Compensation of Employees	4	1,799,900.00	0
Use of goods and services	5	2,403,390.44	0
Committee meeting allowances	6	5,524,215.00	0
Transfers to Other Government Units	7	39,398,464.00	0
Other grants and transfers	8	38,764,603.00	0
Social Security Benefits	9	-	0
Acquisition of Assets	10	7,174,139.70	0
Other Payments	11	-	0
TOTAL PAYMENTS		95,064,712.14	0
SURPLUS/DEFICIT		52,178,553.26	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Lurambi CDF financial statements were approved on _____ 2014 and signed by:

Peter Atana
Chairman - CDFC


Thomas Ontweka
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – LURAMBI CONSTITUENCY
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II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES				
	Note	2013-2014	2012-2013	
		Kshs	Kshs	
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances (as per the cash book)	12	53,674,887.45	xxx	
Cash Balances (sale of tenders,hire of grader)	13	-	xxx	
Outstanding Imprests	14	393,474.30	xxx	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	xxx	
TOTAL FINANCIAL ASSETS		54,068,361.75	xxx	
REPRESENTED BY				
Fund balance b/fwd 1st July,2013	16	1,889,808.05	xxx	
Surplus/Deficit for the year (from stm of receipt & expenditure		52,178,553.26	xxx	
Prior year adjustments	17	-	xxx	
NET LIABILITIES		54,068,361.31	xxx	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Lurambi CDF financial statements were approved on _____ 2014 and signed by:


Peter Atana
Chairman - CDFC


Thomas Ontweka
Fund Account Manager




CONSTITUENCIES DEVELOPMENT FUND - LURAMBI CONSTITUENCY
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V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,766,592	0	1,766,592	1,799,900.00	33,308.00	101.89
Use of goods and services	1,193,928	0	1,193,928	2,403,390.44	1,209,462.44	201.30
Committee Members Expenses	3,168,000	0	3,168,000	5,524,215.00	2,356,215.00	174.38
Transfers to Other Government Units	33,247,225	0	33,247,225	39,398,464.00	6,151,239.00	118.50
Other grants and transfers	32,601,481	0	32,601,481	38,764,603.00	6,163,122.00	118.90
Social Security Benefits			0	0	-	
Acquisition of Assets	600,000	0	600,000	7,174,139.70	6,574,139.70	1,195.69
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTALS	72,577,226	0	72,577,226	95,064,712.14	22,487,486.14	130.98

The Lurambi CDF financial statements were approved on _____ 2014 and signed by:



Peter Atana
Chairman - CDFC



Thomas Ontweka
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – LURAMBI CONSTITUENCY
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VI. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) Recognition of revenue and expenses

The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

c) In-kind contributions

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of



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changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Constituency at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Constituency's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

g) Comparative figures

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

h) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.



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VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO.....711824	54,918,274.50	-
	AIE NO.....750121	43,546,335.60	-
	AIE NO.....711853	19,500,000.00	
	AIE NO..... 711956	2,000,000.00	
	AIE NO..... 711991	27,030,890.40	-
	TOTAL	146,995,500.5	-
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS			
		2013 - 2014	2012 - 2013
		Kshs	Kshs
	Receipts from the Sale of Buildings		
	Receipts from the Sale of Vehicles and Transport Equipment	-	-
	Receipts from the Sale Plant Machinery and Equipment		
	Receipts from the Sale of office and general equipment		
	Total	-	-



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER REVENUES			
		2013 - 2014	2012 - 2013
		Kshs	Kshs
1410107	Interest Received	247,764.90	-
1410405	Rents	-	-
1420601	Sale of tender documents	-	-
1450207	Other Receipts Not Classified Elsewhere	-	-
	Total	247,764.90	-
4 COMPENSATION OF EMPLOYEES			
		2013 - 2014	2012 - 2013
		Kshs	Kshs
2110201	Basic wages of contractual employees	1,799,900.00	0
2110202	Basic wages of casual labour	-	0
	Personal allowances paid as part of salary		
2110301	House allowance	-	0
2110314	Transport allowance	-	0
2110320	Leave allowance	-	0
2710120	gratuity cdfc employees	-	0
	Total	1,799,900.00	0



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

		2013 - 2014	2012 - 2013
		Kshs	Kshs
2210100	Utilities, supplies and services	824,770.44	
2210101	electricity	70,010.00	
2210102	water	45,890.00	
2210104	Office rent	275,000.00	
2210200	Communication, supplies and services	60,000.00	
2210300	Domestic travel and subsistence	-	
2210500	Printing, advertising and information supplies & services	-	
2210600	Rentals of produced assets		
2210700	Training expenses		
2210800	Hospitality supplies and services		
2210900	Insurance costs		
2211000	Specialised materials and services		
2211100	Office and general supplies and services	-	
2211200	Fuel ,oil & lubricants	150,000.00	
2211300	Other operating expenses	12,960.00	
2220100	Routine maintenance – vehicles and other transport equipment	964,760.00	
2220200	Routine maintenance – other assets		
	Total	2,403,390.44	xxx



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6 COMMITTEE EXPENSES			
	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
2210800	Hospitality, supply and services		
2210802	Other committee expenses	432,000.00	
2210809	Committee allowance	5,092,215.00	xx
		-	xx
	TOTAL	5,524,215.00	xx



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7 TRANSFER TO OTHER GOVERNMENT ENTITIES			
	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
2630204	Transfers to primary schools	15,770,227.00	
2630205	Transfers to secondary schools	21,100,000.00	XX
2630206	Transfers to Tertiary institutions	-	
2630207	Transfers to Health institutions	2,528,237.00	
		-	XX
		-	XX
	TOTAL	39,398,464.00	XX
8 OTHER GRANTS AND OTHER PAYMENTS			
		2013 - 2014	2012 - 2013
		Kshs	Kshs
2640101	Bursary -Secondary	5,201,376.00	XX
2640102	Bursary -Tertiary	7,208,250.00	
2640104	Bursary-Special schools	-	
2640105	Mocks & CAT	1,991,996.00	
2640504	water	2,500,000.00	XX
2640505	food security	-	XX



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2640506	Electricity/Lightening arrestors	-	
2640507	Security/lightening arrestors	9,959,399.00	
2640508	Roads	9,455,994.00	
2640509	Sports	992,128.00	
2640510	Environment	425,460.00	
2640200	Emergency Projects	1,030,000.00	
	Total	38,764,603.00	xx
9 SOCIAL SECURITY BENEFITS			
		2013 - 2014	2012 - 2013
		Kshs	Kshs
2120101	Employer contribution to NSSF	19,000.00	xx

	Total	19,000.00	xx
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10 ACQUISITION OF ASSETS			
	<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
		Kshs	Kshs

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3110102	Purchase of Buildings	-	XX
3110202	Construction of Buildings	7,174,139.70	XX
3110302	Refurbishment of Buildings	-	XX
3110701	Purchase of Vehicles	-	XX
3110704	Purchase of Bicycles & Motorcycles	-	
3110801	Overhaul of Vehicles	-	XX
3111001	Purchase of Office furniture and fittings	-	XX
3111002	Purchase of computers ,printers and other IT equipments	-	XX
3111005	Purchase of photocopier	-	XX
3111009	Purchase of other office equipments	-	XX
3111112	Purchase of soft ware	-	XX
3130101	Acquisition of Land	-	XX
	Total	7,174,139.70	XX
11	Other Payments	-	-
2211310	contracted professional services	-	
2211301	bank service commision and charges	-	
	Total	-	
12 Bank Balances (cash book bank balance)			
	Name of Bank, Account No. & currency	2013 - 2014	2012 - 2013
		Kshs	Kshs
	<i>Kenya Commercial Bank, Kakamega, Branch A/C no.1101945710</i>	53,674,887.45	XXX
	Total	-	XXX





CONSTITUENCIES DEVELOPMENT FUND – LURAMBI CONSTITUENCY
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13. CASH IN HAND				
	2013 - 2014	2012 - 2013		
	Kshs	Kshs		
Sale of tender	-	xxx		
Hire of graders	-	xxx		
Hire of hall	-	xxx		
Other receipts (specify)	-	xxx		
Total	-	xxx		
	<i>[Provide cash count certificates for each]</i>			

14. OUTSTANDING IMPRESTS				
<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>	
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>	
<i>Thomas ontweka</i>	393,474.30	-	393,474.30	
<i>Name of Officer</i>	-	-	-	
<i>Name of Officer</i>	-	-	-	
<i>Name of Officer</i>	-	-	-	
<i>Name of Officer</i>	-	-	-	
Total	393,474.30		393,474.30	

15. CASH EQUIVALENTS (SHORT-TERM DEPOSITS)				
Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Sale of tender docs held in banker chq</i>	-	-	0	
<i>Describe the nature of deposit</i>	-	-	0	
<i>Describe the nature of deposit</i>	-	-	0	





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Reports and Financial Statements
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<i>Describe the nature of deposit</i>	-	-	0
Total			0

16. BALANCES BROUGHT FORWARD			
	2013 - 2014	2012 - 2013	
	Kshs	Kshs	
Bank accounts		258,508.71	
Cash in hand	-	-	
Cash equivalents (short-term deposits)	-	-	
Imprest		431,299.34	
Receivables	-	-	
Payables	-	1,200,000.00	
Total		1,889,808.05	
<i>[Provide short appropriate explanations as necessary]</i>			

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

<i>RECEIVABLES FROM THE BOARD</i>	
<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
0	2013-2014
<i>OTHER RECEIVABLES (SPECIFY)</i>	
0	2013-2014





CONSTITUENCIES DEVELOPMENT FUND – LURAMBI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs'000)

18.3 PAYABLES

	Kshs 2013- 2014	Kshs 2012- 2013
	53,674,887.01	1,200,000.00
	-	-
	53,674,887.01	1,200,000.00

18.4 FUNDS DUE TO PROJECTS

53,674,887.01

18.5 DISBURSEMENTS FROM THE BOARD

<i>AIE NO.</i>	<i>AMOUNT</i>	<i>FINANCIAL YEAR</i>
-	-	2013-2014





CASHFLOW STATEMENT

Receipts for operating Activities				
Transfers from the CDF Board	1	146,995,500.50		xxx
Other Revenues	3	247,764.90	147,243,265.40	xxx
Payments for operating expenses				
Compensation of Employees	4	1,799,900.00		xxx
Use of goods and services	5	2,403,390.44		xxx
Committee Expenses	6	5,524,215.00		xxx
Transfers to Other Government Units	7	39,398,464.00		xxx
Other grants and transfers	8	38,764,603.00		xxx
Assets	10	7,174,139.70		xxx
Other Expenses	11	-	95,064,712.14	xxx
Adjusted for:				
Adjustments during the year			-	0
Net cashflow from operating activities			52,178,553.26	xxx
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2	-		xxx
Net cash flows from Investing Activities			-	xxx
CASHFLOW FROM FINANCING ACTIVITIES				
Net cash flow from financing activities			-	xxx
NET INCREASE/ IN CASH AND CASH EQUIVALENT			52,178,553.26	xxx
Cash and cash equivalent at BEGINNING of the year	16		1,889,808.05	xxx
Cash and cash equivalent at END of the year			54,068,361.31	xxx

Prepared by;



Mr. Thomas Ontweka
Fund Account Manager
Lurambi CDF





LURAMBI CONSTITUENCY DEVELOPMENT FUND

**MINUTES OF CDFC MEETING HELD ON 26TH AUGUST, 2014 AT THE CDF
OFFICE MEMBERS PRESENT**

- | | |
|--------------------------|-------------|
| 1. Mr. Peter Atana | - Chairman |
| 2. Mrs. Modesta Auka | - Secretary |
| 3. Mrs. Neddy Murunga | - Member |
| 4. Mr. Habib Anyolo | - Member |
| 5. Mr. Innocent Alwang'a | - Member |
| 6. Mr. Peter Okwako | - Member |
| 7. Ms. Maureen Alusa | - Member |
| 8. Mr. Rydon Kadasia | - Member |
| 9. Mr. Thomas Ontweka | - FAM |



AGENDA

1. Preliminaries
2. Reading and confirmation of the previous minutes
3. Performance Contract
4. Finance statements for the year ended 30th June, 2014
5. Funding of projects
6. Review of Airtime Allowance
7. A.O.B

CDFC/MIN 12/08/2014: PRELIMINARIES

The meeting started with a word of prayer from Ms. Maureen Alusa at 11.05 a.m. The Chairman welcomed the members to the meeting and thanked them for accepting the call.

CDFC/MIN 13/08/2014: READING AND CONFIRMATION OF THE PREVIOUS MINUTES

The minutes of the previous meeting were read by the secretary, which were proposed by Mr. Peter Okwako and seconded by Mr. Innocent Alwanga.

CDFC/MIN 14/08/2014: PERFORMANCE CONTRACT

The chairman took the members through the performance contract document and asked the members to note the obligations and commitment of the CDFCs as indicated on the part III of the same document.

Members learned and appreciated the obligation as key stakeholders of the fund and promised to make sure that it is well maintained. The Monitoring and Evaluation chairperson also appreciated the need to have a work plan for six months. He also stated the need for a work plan for the entire committee.

Members also appreciated the training by the CDF Board since it had stated the need of embracing public procurement procedures thus put the same in practice.

The chairman mentioned the need to establish a Public Complaints Committee that would receive and resolve public complaints and submit quarterly progress reports on complaints to the main Board.

Members agreed to strictly go through the document and identify which already formed sub-committees would be given more responsibility i.e Corruption and Prevention Committee, Complaints Committee and Health Committee.

CDFC/MIN 15/08/2014: FINANCE STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2014

The manager tabled the financial statements for the year ended 30th June, 2014 which were scrutinized by the committee. The members discussed and agreed that the original budget was utilized as it was approved by CDF board. They further agreed that the statements be submitted to the CDF board for onward transmission to the office of auditor general.

CDFC/MIN 16/08/2014: FUNDING OF PROJECTS

Members agreed to fund Kshs. 500,000.00 to Lurambi Information Resource Centre to enable them start off the process of establishment of the ICT Centre.

The Fund Account Manager tabled an invoice of Kshs. 93,000.75 for towing of the CDF vehicle GKA 526T from Rarieda as per Quotation No. KAK/LCDF/01/2014-2015. The members discussed and agreed to pay Kshs. 93,000.75 to Western Cross Express Company Ltd for the services rendered.

CDFC/MIN 17/08/2014: REVIEW OF AIRTIME ALLOWANCE

Members discussed the need of airtime allowance to be reviewed upwards.

There being no any other business the meeting adjourned with a word of prayer from Mrs. Needy Murunga at. 1.30 p.m.

Minutes confirmed by:



Mrs. Modesta Auka
Secretary



Mr. Peter Atana
Chairman



ALC NO 1101945710

REPUBLIC OF KENYA

BANK RECONCILIATION

as at 30TH JUNE, 2014 Station KAK / CENTRAL



	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate					53522142	66
Less—						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	691367					
2. Receipts in Bank Statement not yet recorded in Cash Book	87	65				
Add—						
3. Payments in Bank Statement not yet recorded in Cash Book	444199	44				
4. Receipts in Cash Book not yet Recorded in Bank Statement						
Bank Balance as per Cash Book					53674887	45

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

Signature

Designation

10/7/2014
Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.	cts.	No.	Date		Sh.	cts.
4241	6/10/13	ST. PAULS	2000	=	5720	13/2/14	BOITS	3000	=
4247	14/11/13	ACK MASENO	5000	=	5736	"	EBUTENSES	4000	=
4288	14/11/13	BAST. A	5000	=	5772	"	LIRHEMBO	3000	=
5105	14/11/13	INSTITUTE. H	5000	=	5919	"	AMALO	4000	=
5189	15/11/13	KENYA. E	7000	=	5940	"	NEW HOPE	6000	=
5196	"	ST. CONGALA	19000	=	5947	"	RANGALAS	3000	=
5231	"	"	5200	=	5948	"	RENAISSANCE	3000	=
5240	"	BUTOLA BOYS	4000	=	5984	"	ST. MATTHIAS	3000	=
5491	"	NATIONAL BANK	5130	=	5999	"	TIHURGEM'S	4000	=
5495	3/1/13	KAK. I	4000	=	6017	"	GREAT. L	4000	=
5313	3/9/13	NAVAKITOHO. O	42823	=	6023	"	SKWATTHIKA	6000	=
5328	3/9/13	KAK. I	19000	=	6024	"	SKWAT KITAKO	6000	=
5329	3/9/13	AFRICAN. N	15000	=	6072	"	E. AFRICA	4000	=
5584	30/9/13	AA. KENYA	8000	=	6073	"	"	4000	=
5600	30/9/13	G. HORT. E	7000	=	6076	"	ELDORET. C	6000	=
5624	13/2/14	LAKNET TTC	7000	=	6100	"	KIMA. INST	4000	=
5629	13/9/13	MERU TTC	7000	=	6152	"	NABONGO. T	2000	=
5600	30/9/13	LURAMBI	500	=	6159	"	MIN. INFOR	5000	=

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

CHEQUE		PAYEE	AMOUNT		DETAILS	AMOUNT	
No.	Date		Sh.	cts.		Sh.	cts.
6171	13/12/14	SIGALAGALA	6000	=	13/11/12 TRANSFER	87	65
6188	"	TECH D	6000	=			
5804	"	BUNYORF G	6000	=			
5814	"	EBITENSE S	6000	=			
5836	"	IN ROTSE H	6000	=			
5859	"	LRHANA	6000	=			
			51367			87	65



3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DETAILS	AMOUNT		DETAILS	AMOUNT	
	Sh.	cts.		Sh.	cts.
19/9/05 SWIFT REMITT	7000	=			
30/6/14 BANK CHARGES	437199	44			
			444199.44		

Handwritten signature or initials.

ACCOUNT STATEMENT

Customer:

Account: 1101945710

Statement Period: 01 JUN 2014

Balance at Period End: 12,113,267.06 ALERT-LOW18

LURAMBI CONSTITUENCY DEV FUND

Community Account

Balance at Period End: 53,921,142.66 ALERT-LOW18 KES



TRAN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
	BALANCE B/FWD				12,031,259.06
03 JUN 2014	Inward Cheque D CHQ6237 AT-DPC CHQ NO. 006237 F	03 JUN 2014	-82,008.00		11,978,473.06
03 JUN 2014	Inter Branch Ch CHQ006238 AT-DPC NITUNZE SAVING	03 JUN 2014	-52,786.00		11,975,473.06
04 JUN 2014	Inward Cheque D CHQ5714 AT-DPC CHQ NO. 005714 F	04 JUN 2014	-3,000.00		11,972,473.06
04 JUN 2014	Inward Cheque D CHQ5717 AT-DPC CHQ NO. 005717 F	04 JUN 2014	-3,000.00		11,968,473.06
04 JUN 2014	Inward Cheque D CHQ5942 AT-DPC CHQ NO. 005942 F	04 JUN 2014	-4,000.00		11,963,473.06
04 JUN 2014	Inward Cheque D CHQ6236 AT-DPC CHQ NO. 006236 F	04 JUN 2014	-5,000.00		11,960,473.06
05 JUN 2014	Inward Cheque D CHQ5721 AT-DPC CHQ NO. 005721 F	05 JUN 2014	3,000.00		11,944,473.06
05 JUN 2014	Inter Branch Ch CHQ005863 AT-DPC MAGO FOUNDATIO	05 JUN 2014	-16,000.00		11,938,767.06
06 JUN 2014	Cheque CHQ006239 CHQ1415736953-LURAMBI CDF AT-DP	06 JUN 2014	-5,706.00		11,082,767.06
07 JUN 2014	Chq Encashmt CHQ6243 THOMAS ONTWEKA AT-KKMGA TT1	07 JUN 2014	-856,000.00		11,030,067.06
09 JUN 2014	Inward Cheque D CHQ6241 AT-DPC CHQ NO. 006241 F	09 JUN 2014	-2,700.00		11,077,067.06
10 JUN 2014	Inward Cheque D CHQ5781 AT-DPC CHQ NO. 005781 F	10 JUN 2014	-3,000.00		11,073,567.06
10 JUN 2014	Inter Branch Ch CHQ006000 AT-DPC VIHIGA HIGH SC	10 JUN 2014	-3,500.00		11,069,567.06
10 JUN 2014	Inter Branch Ch CHQ006174 AT-DPC DICC OF KAK ST	10 JUN 2014	-4,000.00		11,063,567.06
10 JUN 2014	Inter Branch Ch CHQ006004 AT-DPC ST PETERS MUMI	10 JUN 2014	-6,000.00		10,638,107.06
11 JUN 2014	Inward Cheque D CHQ6244 AT-DPC CHQ NO. 006244 F	11 JUN 2014	-425,460.00		10,634,507.06
11 JUN 2014	Inter Branch Ch CHQ006242 AT-DPC NATIONAL SOCIA	11 JUN 2014	-3,600.00		43,546,335.60
16 JUN 2014	Inward SWIFT Pa AT-DPC MINISTRY OF DEV /REC/1406	16 JUN 2014		43,546,335.60	54,180,842.66
17 JUN 2014	Inward Cheque D CHQ5812 AT-DPC CHQ NO. 005812 F	17 JUN 2014	-8,000.00		54,172,842.66
17 JUN 2014	Inter Branch Ch CHQ005753 AT-DPC FRIENDS SCHOOL	17 JUN 2014	-6,000.00		54,166,842.66
17 JUN 2014	Inter Branch Ch CHQ005824 AT-DPC FRIENDS SCHOOL	17 JUN 2014	-6,000.00		54,125,142.66
19 JUN 2014	Inward Cheque D CHQ6245 AT-DPC CHQ NO. 006245 F	19 JUN 2014	-35,700.00		54,113,142.66
23 JUN 2014	Inward Cheque D CHQ5896 AT-DPC CHQ NO. 005896 F	23 JUN 2014	-12,000.00		54,107,142.66
25 JUN 2014	Transfer AT-KKMGA CHQ005780 KAKUNGA S A SECONDA	25 JUN 2014	-6,000.00		54,099,142.66
25 JUN 2014	Inter Branch Ch CHQ006196 AT-DPC ST MARYS TEACH	25 JUN 2014	-8,000.00		53,926,142.66
26 JUN 2014	Chq Encashmt CHQ6246 THOMAS ONTWEKA AT-KKMGA TT1	26 JUN 2014	-173,000.00		53,922,142.66
27 JUN 2014	Inward Cheque D CHQ6022 AT-DPC CHQ NO. 006022 F	27 JUN 2014	-4,000.00		53,921,142.66
01 JUL 2014	Certificate Of Balance Charge AT-DPC CERT1418257	01 JUL 2014	-1,000.00		
	BALANCE AT PERIOD END:		-1,738,460.00	43,546,335.60	53,921,142.66

